

# **DOM'S DELICIOUS PRIVATE LIMITED**

Audit Report for the Financial Year 2021-22

**Auditor:**  
**M/s Surana Maloo & Co.**  
Chartered Accountants  
Ahmedabad.



## INDEPENDENT AUDITOR'S REPORT

To,  
THE MEMBERS OF DOM'S DELICIOUS PRIVATE LIMITED

### Report on the audit of the Financial Statements

#### Opinion

We have audited the financial statements of **Dom's Delicious Private Limited ("the Company")** (CIN - U55101GJ2012PTC072876) which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('The Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and Loss for the year ended on that date.

#### Basis for Opinion

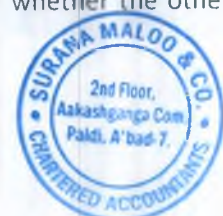
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the report of Board of Directors and its committees, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other







information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of other information, we are required to report the fact.

#### **Emphasis of Matter**

We draw attention to Note 15(e) of the accompanying financial statements regarding Impairment loss of Rs. 408.54 Lakhs for write down of Investment in property had been charged to the Statement of Profit & Loss for the year ended 31st March, 2022 as an Exceptional item. The impairment loss had been applied to reduce the carrying value of Investment in Property. Company has obtained valuation report from Registered Valuer for determining recoverable value of said investment.

Our opinion is not modified in respect of these matters.

#### **Responsibility of Management for Financial Statements**

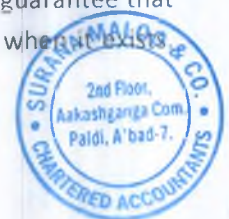
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.







Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are not expressing any opinion on the adequacy of the internal financial controls over financial and operating effectiveness of such control as the same is not required since the company is exempted vide notification no. G.S.R 583(E) dated 13th June, 2017.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the Magnitude of misstatements in the Financial Statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial Statements.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on Other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of subsection (11) of section 143 of the Act, we give in the "Annexure – A" a statement on the matters specified in para 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief that were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) Reporting on adequacy of the internal financial controls over financial reporting and operating effectiveness is not applicable to the company as it is covered by the amended notification no. G.S.R 464(E) dated 13<sup>th</sup> June, 2017. Hence, we do not express any opinion on whether the internal controls over financial reporting are adequate and are operating effectively within the company.







- g) As being Private Limited Company, the requirement of the other matters to be included in the Independent Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended is not applicable.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- i)
- i. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - ii. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - iii. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- j) The company has not declared or paid dividend during the year.





k) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For, Surana Maloo & Co.  
Chartered Accountants  
Firm Registration Number 112171W

Date: September 05, 2022  
Place: Ahmedabad



*Vidhi Surana*  
Per Vidhi Surana  
Partner

Membership No: 158319

UDIN: 22158319BAJMM1943





**Annexure - "A"**

**Annexure to the Independent Auditors' Report of even date on the Financial Statements of Dom Delicious Private Limited**

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Dom Delicious Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- (i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
- (a)
- A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
- B. The company has no intangible assets in books of accounts hence, reporting under this clause is not applicable.
- (b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once in every year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) According to the information and explanations given to us, we report that the Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
- (e) According to the information and explanations given to us and based on the audit procedures performed by us, we report that no proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- (ii)
- (a) The company does not have any Inventories during the year and hence reporting w.r.t. physical verification of the same and discrepancies identified is not required.







- (b) The Company has not been sanctioned working capital limits during the year, in excess of Rs. 5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets hence, reporting under this clause is not applicable.
- (iii)
- (a) The company has not provided loans or provided advances in nature of loans or stood guarantee; or provided security to subsidiaries, Joint Venture and Associates during the year;
- The company has not provided any loans or advances in the nature of loans or provided any guarantee or security, investments to parties other than subsidiaries, Joint Venture and associates during the year, hence reporting under clause (b),(c),(d),(e),(f) and (g) of CARO is not applicable
- (iv) In our opinion and according to information and explanation given to us, Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted.
- (v) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not accepted deposits (including deemed deposits) from the public within the meaning of Sections 73 to 76 of the Act, and the rules framed there under. Therefore, the reporting under this clause is not applicable.
- (vi) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is not required to maintain the cost records as prescribed by the Central Government under section 148(1) of the Act. Therefore, the reporting under this clause is not applicable.
- (vii) In respect of statutory dues:
- (a) In our opinion, the Company has been regular in depositing undisputed statutory dues including Goods and Services tax, Income Tax, Duty of Custom and other material statutory dues applicable to it with the appropriate authorities.
- (b) There were no undisputed amounts payable in respect of Goods and Services tax, Income Tax, Duty of Custom and other material statutory dues applicable in arrears as at 31 March, 2022 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and based on the audit procedures performed by us and documents submitted to us, there are no disputed statutory dues referred to in sub-clause (a) as on March 31, 2022, hence in our opinion reporting under this clause is not required.
- (viii) According to the information and explanation given to us and on the basis of our audit procedures, there were no transactions relating to previously unrecorded income that





have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) According to the information and explanation given to us,

- (a) The Company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) The Term Loans have been applied for the purpose for which it were obtained.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima face, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The Company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures or associate companies during the year.

(x)

- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under this clause is not applicable.
- (b) During the year, the Company has not made any preferential allotment of fully paid equity shares of the company on preferential basis to promoters of the company. Hence question of compliance with the requirement of section 42 of the Companies Act by the company is not applicable.

(xi)

- (a) According to the information available with us, no fraud by the Company and no fraud on the Company has been noticed or reported during the year.
- (b) According to the information available with us, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.







- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and hence reporting under this clause is not applicable.
- (xii) The Company is not a Nidhi Company and hence reporting under this clause is not applicable.
- (xiii) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is in compliance with Section 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of section 177 of the Companies Act, 2013 is not applicable hence reporting on compliance with the provision is not applicable.
- (xiv)
- (a) According to the information and explanations given to us and based on the audit procedures performed by us, the company is not required to have an internal audit system as per provisions of the Companies Act 2013 hence reporting under this clause is not applicable.
- (b) The company is not required to have an internal audit system as per provisions of the Companies Act 2013 hence reporting on consideration of internal auditor's report by statutory auditor is not applicable.
- (xv) According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company. Hence, reporting under this clause is not applicable.
- (xvi)
- (a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under this clause is not applicable.
- (b) According to the information and explanations given to us and based on the audit procedures performed by us, the company has not conducted any Non-Banking Financial or Housing Financial Activities without a valid certificate of Registration (CCR) from the Reserve Bank of India. Hence, reporting under this clause is not applicable.
- (c) According to the information and explanations given to us and based on the audit procedures performed by us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under this clause is not applicable.





- (d) According to the information and explanations given to us and based on the audit procedures performed by us, there is no Core Investment Company (CIC) within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and hence reporting under this clause is not applicable.
- (xvii) As per information available with us, the Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year and hence reporting under this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx)
- (a) According to the information available with us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company and hence reporting under this clause is not applicable.
- (b) According to the information available with us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company hence reporting on any ongoing projects is not applicable.

For, Surana Maloo & Co.  
Chartered Accountants  
Firm Registration Number: 112171W



*Nidhi Surana*

Per, Nidhi Surana  
Partner

Membership No: 158319

UDIN: 22158319BANMM1963

Date: September 05, 2022  
Place: Ahmedabad



**Dom's Delicious Private Limited**

CIN - U55101GJ2012PTC072876

**Balance Sheet as at 31st March, 2022**

(₹ in Lakhs)

Particulars		Note No.	As at 31st March, 2022	As at 31st March, 2021
1		2	3	4
I.	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' Funds</b>			
(a)	Share Capital	1	1.00	1.00
(b)	Reserves & Surplus	2	(77.47)	317.98
2	<b>Non-Current Liabilities</b>			
(a)	Long-Term Borrowings	3	1,269.58	1,108.30
3	<b>Current Liabilities</b>			
(a)	Short-Term Borrowings	4	245.42	210.60
(b)	Other Current Liabilities	5	47.52	54.31
(c)	Short-Term Provisions	6	0.58	0.28
<b>TOTAL</b>			<b>1,486.62</b>	<b>1,692.46</b>
II.	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>			
(a)	Property, Plant & Equipment and Intangible Assets			
(i)	Property, Plant & Equipment	7	228.47	-
(ii)	Intangible assets			0.30
(b)	Non-Current Investments	8	1,200.00	1,608.54
(c)	Other Non-Current Assets	9	10.55	12.91
2	<b>Current Assets</b>			
(a)	Cash & Cash Equivalents	10	8.15	19.25
(b)	Other current assets	11	39.46	51.46
<b>TOTAL</b>			<b>1,486.62</b>	<b>1,692.46</b>

Significant Accounting Policies  
Notes to Accounts

A to L  
1 to 15

The schedules referred to above form an integral part of the financial statements.

For and on behalf of the Board,  
Dom's Delicious Private Limited

**Dom's Delicious Pvt. Ltd.**

Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

Director

Laljibhai Arjanbhai Ahir  
Director  
DIN - 07794599

Director

**Dom's Delicious Pvt. Ltd.**

As per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
Firm Registration No.: 112171W

Per, Nidhi Surana  
Partner  
Membership No: 158319  
UDIN : 22158319BANMHP1943

Place: Ahmedabad  
Date: September 05, 2022

Place: Ahmedabad  
Date: September 05, 2022

**Dom's Delicious Private Limited**

CIN - U55101GJ2012PTC072876

Statement of Profit and Loss for the year ended 31st March, 2022.

(₹ in Lakhs)

Particulars		Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
I.	Revenue From Operations		-	-
II.	Other Income	12	111.12	176.96
III.	<b>Total Income (I + II)</b>		<b>111.12</b>	<b>176.96</b>
IV.	<b>Expenses:</b>			
	Finance Costs	13	94.83	110.22
	Other Expenses	14	2.99	4.15
	<b>Total Expenses</b>		<b>97.82</b>	<b>114.37</b>
V.	<b>Profit Before Tax and Exception Item (III - IV)</b>		<b>13.31</b>	<b>62.59</b>
VI.	Exceptional Item {Refer Note 15(e)}		408.54	-
VII.	<b>Profit Before Tax (V - VI)</b>		<b>(395.23)</b>	<b>62.59</b>
VI.	<b>Tax Expense:</b>			
	Current Tax		-	3.75
	MAT Credit Written off		-	-
	Short/(Excess) Provision		0.22	-
VII.	<b>Profit/(Loss) for the period (V - VI)</b>		<b>(395.45)</b>	<b>58.84</b>
VIII.	Earnings Per Equity Share:			
	Basic & Diluted		(3,954.48)	588.42

Significant Accounting Policies  
Notes to AccountsA to L  
1 to 15

The schedules referred to above form an integral part of the financial statements.

For and on behalf of the Board,  
Dom's Delicious Private LimitedAs per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
Firm Registration No.: 112171W**Dom's Delicious Pvt. Ltd.**Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

Director

**Dom's Delicious Pvt. Ltd.**Laljibhai Arjanbhai Ahir  
Director  
DIN - 07794599

Director

Per, Nidhi Surana  
Partner

Membership No: 158319

UDIN : 22155319 BANMMPI1943

Place: Ahmedabad  
Date: September 05, 2022Place: Ahmedabad  
Date: September 05, 2022



**Dom's Delicious Private Limited**

CIN: U55101GJ2012PTC072876

Notes forming integral part of Financial Statements for the year ended on 31<sup>st</sup> March, 2022**COMPANY OVERVIEW**

Dom's Delicious Private Limited is a Private Limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is engaged in the business of chain of restaurants, food courts, food kiosks, food carts, eating houses, café and beverages across the world to provide all kind of delicious, tasty and healthy food all different varieties including beverages and milk products, ice cream, jelly and jelly products.

**SIGNIFICANT ACCOUNTING POLICIES****A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on the accrual basis. Indian GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013.

The Accounting policies applied are consistent with those used in previous year. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013.

**B. USE OF ESTIMATES**

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

**C. INTANGIBLE ASSETS**

Intangible Assets are stated at cost of acquisition net of recoverable taxes, less accumulated amortization and impairment loss, if any. These assets include lease rights and computer software. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets. Amortization on intangible assets is provided when the company has derived economic benefit from the use of such asset during the year.

**D. PROPERTY PLANT & EQUIPMENT**

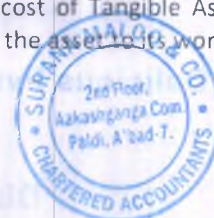
Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working

Dom's Delicious Pvt. Ltd.

Director

Dom's Delicious Pvt. Ltd.

Director



condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

#### E. INVESTMENT PROPERTY

Property that is held for long-term rental yields or for capital appreciation or both, and that is not used in the production of goods and services or for the administrative purposes, is classified as Investment Property. Investment property is measured initially at cost, including transaction costs. Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are expensed when incurred.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

#### F. IMPAIRMENT

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

#### G. REVENUE RECOGNITION

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

- In respect of transactions of rent incomes, revenue is recognized on accrual basis of accounting.
- In respect of transactions of other incomes, the revenue is recognized on accrual basis of accounting.

#### H. BORROWING COSTS

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred and included for computation of work in progress.

#### I. INCOME TAXES

##### Current Tax

Current tax is recognized at the amount expected to be paid to the tax authorities, using the applicable tax rates after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. The company has opted for the new tax mechanism as per section 115BAA of Income Tax Act, 1961. Hence, MAT credit available to the company has been written off.

**Dom's Delicious Pvt. Ltd.**

**Director**

**Dom's Delicious Pvt. Ltd.**

**Director**





**J. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the company. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

**K. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise of cash at bank and cash on hand. The Company considers all highly liquid investments with an original maturity of three month or less from date of purchase, to be cash equivalents.

**L. EARNINGS PER SHARE**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

**Dom's Delicious Pvt. Ltd.**

  
**Director**

**Dom's Delicious Pvt. Ltd.**

  
**Director**



Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

Note: 1 Share Capital

Share Capital	As at 31st March, 2022		As at 31st March, 2021	
	Number	(₹ in Lakhs)	Number	(₹ in Lakhs)
<b>Authorised</b>				
Equity Shares of ₹10 each	10,000.00	1.00	10,000.00	1.00
<b>Issued &amp; Subscribed</b>				
Equity Shares of ₹ 10 each fully paid up	10,000.00	1.00	10,000.00	1.00
<b>Total</b>	<b>10,000.00</b>	<b>1.00</b>	<b>10,000.00</b>	<b>1.00</b>

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares			
	As at 31st March, 2022		As at 31st March, 2021	
	Number	(₹ in Lakhs)	Number	(₹ in Lakhs)
Shares outstanding at the beginning of the period	10,000.00	1.00	10,000.00	1.00
Shares outstanding at the end of the period	10,000.00	1.00	10,000.00	1.00

There is no movement in the numbers of Shares Outstanding at beginning and at end of the reporting period.

During the period of five financial year immediately preceding the Balance Sheet date, the company has not allotted any fully paid-up equity shares by way of bonus shares; allotted any equity shares pursuant to any contract without payment being received in cash; and brought back any equity shares.

Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled for one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Statement of persons holding more than 5% shares in the company

Name of Shareholder	Equity Shares			
	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Arjanbhai Sujabhai Rabari	9,500.00	95.00%	-	0.00%
Laljibhai Arjanbhai Ahir	500.00	5.00%	-	0.00%
Kunal Arvindbhai Domadia	-	0.00%	9,500.00	95.00%
Arvindbhai Amrutlal Domadia	-	0.00%	500.00	5.00%
<b>Total</b>	<b>10,000.00</b>	<b>100.00%</b>	<b>10,000.00</b>	<b>100.00%</b>

Shares held by promoters at the end of 31.03.2022

Name of Promoter	No. of Shares Held	% of Holding	% Change during the year*
Arjanbhai Sujabhai Rabari	9,500.00	95.00%	100.00%
Laljibhai Arjanbhai Ahir	500.00	5.00%	100.00%
Kunal Arvindbhai Domadia	-	0.00%	100.00%
Arvindbhai Amrutlal Domadia	-	0.00%	100.00%

Shares held by promoters at the end of 31.03.2021

Name of Promoter	No. of Shares Held	% of Holding	% Change during the year*
Arjanbhai Sujabhai Rabari	-	0.00%	0.00%
Laljibhai Arjanbhai Ahir	-	0.00%	0.00%
Kunal Arvindbhai Domadia	9,500.00	95.00%	0.00%
Arvindbhai Amrutlal Domadia	500.00	5.00%	0.00%

Dom's Delicious Pvt. Ltd. Dom's Delicious Pvt. Ltd.

Director

Director





Dom's Delicious Private Limited  
CIN - U55101GJ2012PTC072876

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

Note: 2 Reserves & Surplus

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Surplus</b>		
Opening balance	317.98	259.13
Add: Net Profit For the current period	(395.45)	58.84
<b>Closing Balance</b>	<b>(77.47)</b>	<b>317.98</b>

Note: 3 Long-Term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Term Loans</b>		
Loans from Banks - Secured	789.77	1,035.19
i)	<b>789.77</b>	<b>1,035.19</b>
<b>Unsecured Loans</b>		
From Director	381.13	73.11
From Others	98.68	-
ii)	<b>479.81</b>	<b>73.11</b>
<b>Total (I+II)</b>	<b>1,269.58</b>	<b>1,108.30</b>

Refer Note 3(a) for details relating to the long term borrowings.  
Refer Note no 15(b) for related party transactions

Note: 4 Short-Term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Current Maturities of Long Term Debt*</b>		
From Banks	245.42	210.60
<b>Total</b>	<b>245.42</b>	<b>210.60</b>

Note: 5 Other Current Liabilities

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Balance Payable to Statutory Authorities	7.95	3.81
Rent Deposit	34.17	44.00
Interest accrued but not due on term loans	5.40	6.50
<b>Total</b>	<b>47.52</b>	<b>54.31</b>

Dom's Delicious Pvt. Ltd.

Director

Dom's Delicious Pvt. Ltd.

Director



Note: 6 Short-Term Provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Provision for Audit Fees	0.58	0.28
<b>Total</b>	<b>0.58</b>	<b>0.28</b>

Note: 8 Non-Current Investments

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Investment in Property	1,200.00	1,608.54
<b>Total</b>	<b>1,200.00</b>	<b>1,608.54</b>

Note: 9 Other Non-Current Assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Unamortised Processing Fees	0.63	0.78
Unamortised Stamp Charges	5.41	7.63
Security Deposits	4.50	4.50
<b>Total</b>	<b>10.55</b>	<b>12.91</b>

Note: 10 Cash & Cash Equivalents

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Cash on hand	1.25	1.25
Balance with banks In current accounts	6.90	18.00
<b>Total</b>	<b>8.15</b>	<b>19.25</b>

Note: 11 Other current assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Balance with Revenue Authorities	20.28	23.29
Rent receivable	16.53	24.31
Unamortised Stamp Charges	2.38	1.79
Unamortised Processing Fees	0.10	0.12
Prepaid Expenses	-	1.87
Other receivable	0.16	0.09
<b>Total</b>	<b>39.46</b>	<b>51.46</b>

Dom's Delicious Pvt. Ltd.

Dom's Delicious Pvt. Ltd.

Director

Director





Note: 12 Other Income

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Rent income	110.00	176.00
<b>Interest Income</b>		
Interest Income	0.09	0.96
Interest on Income Tax Refund	1.04	-
<b>Total</b>	<b>111.12</b>	<b>176.96</b>

Note: 13 Finance Costs

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Interest on long term borrowing	92.94	108.41
Other borrowing costs	1.89	1.81
<b>Total</b>	<b>94.83</b>	<b>110.22</b>

Note: 14 Other Expenses

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Audit Fees	0.30	0.30
Bank Charges	0.31	0.09
Insurance expense	1.87	3.75
Interest on Late Payment of Statutory dues	0.00	-
Asset write off	0.30	-
Late payment of GST fees	0.00	-
Other Misc. Expense	0.05	-
Professional Fees	0.16	0.01
<b>Total</b>	<b>2.99</b>	<b>4.15</b>

Dom's Delicious Pvt. Ltd.

Dom's Delicious Pvt. Ltd.

Director

Director



Dom's Delicious Private Limited  
CIN - U55101GJ2012PTC072876

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

Note: 7 Property, Plant & Equipment and Intangible Assets

(₹ in Lakhs)

Particulars	Gross Block				Accumulated Depreciation			Net Block		
	Balance as at April 01, 2021	Additions During the year ended March 31, 2022	Deletions/ Disposals During the Period	Balance as at March 31, 2022	Balance as at April 01, 2021	Depreciation charge for the year ended March 31, 2022	On Deletion/ Disposals / Transfer to assets	Balance as at March 31, 2022	Balance as at March 31, 2022	Balance as at April 01, 2021
Property, Plant & Equipment										
Land	-	228.47	-	228.47	-	-	-	-	228.47	-
Intangible Assets										
Trademark	0.38	-	0.38	-	0.08	-	0.08	-	-	0.30
<b>Total</b>	<b>0.38</b>	<b>228.47</b>	<b>0.38</b>	<b>228.47</b>	<b>0.08</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>228.47</b>	<b>0.30</b>

**Dom's Delicious Pvt. Ltd.**

  
**Director**

**Dom's Delicious Pvt. Ltd.**

  
**Director**





Dom's Delicious Private Limited  
CIN - U55101GJ2012PTC072876

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

Note 3(a) : Long Term Borrowing

Sr.No.	Lender	Secured/ Unsecured	Nature of Facility	Amount Sanctioned	Amount Outstanding as on 31st March, 2022 (Rs. In lakhs)	Rate of interest ( p.a )	No. of outstanding Loan	Balance No. of instalments as at 31st March, 2022	Frequency of Instalment	Instalments (Rs. In Lakhs)
1	HDFC Bank*	Secured	Housing Loan	1,500.00	867.63	9.50%	1	52	Monthly	19.85
2	HDFC Bank	Secured	WCTL by way of Guaranteed ECL under ECLGS scheme (ECLGS)	216.88	167.56	8.25%	1	27	Monthly	6.82
3	Arjanbhai Sujabhai Ranari	Unsecured	Loan from Director/ Promoter	-	177.76	-	-	-	-	-
4	Laljibhai Arjanbhai Ahir	Unsecured	Loan from Director/ Promoter	-	203.37	-	-	-	-	-
5	Arvind Domadia	Unsecured	Loan from Other Party	-	39.20	-	-	-	-	-
6	Kunal Domadia	Unsecured	Loan from Other Party	-	59.48	-	-	-	-	-
	Total				1,515.00					

\*Loan from Bank is secured by exclusive charge on the said property for which the loan was taken. Further secured by way of personal guarantee of directors, Mr. Arjanbhai S. Rabari and Mr. Laljibhai A Ahir.

Year	No. of Installments	Amount to be paid to Banks (Rs. In Lakhs)
2022-23	12	245.42
2023-24	12	266.08
2024-25	12	225.36
2025-26	12	222.32
2026-27	6	76.01

Dom's Delicious Pvt. Ltd.

Dom's Delicious Pvt. Ltd.

Director

Director



Note: 15 Additional Information

a) Payments to the Auditor as :-

Payments to the Auditor as	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Audit Fees	0.30	0.30
<b>Total</b>	<b>0.30</b>	<b>0.30</b>

b) Related Party Transactions :-

As per Accounting standard (AS) 18 "Related Party Disclosure" issued by the Institute of Chartered Accountants of India, the list of Related Parties as defined in the Accounting Standards are given below:-

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Key Managerial Personnel	Arjanbhai S Rabari (Director) (Eff. From 10-11-2021)	Tarulata Arvind Domadia (Director)
	Laljibhai A Aahir (Director) (Eff. From 10-11-2021)	Khushbu Kunal Domadia (Director)
	Tarulata Arvind Domadia (Director) (Ceased from 13-11-2021)	-
	Khushbu Kunal Domadia (Director) (Ceased from 13-11-2021)	-

	For the year ended	
	March 31, 2022	March 31, 2021
Relatives of Key Managerial Personnel	Arvind Amrutlal Domadia HUF	Arvind Amrutlal Domadia HUF
	Kunal Arvind Domadia HUF	Kunal Arvind Domadia HUF
	Tarulataben Arvind Domadia	Tarulataben Arvind Domadia
	Khushbu Kunal Domadia	Khushbu Kunal Domadia

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Enterprises over which Key Managerial Personnel and / or their relatives are able to exercise significant influence:	LCC Projects Private Limited*	Kunal Structure (India) Private Limited
	LCC Minechem Private Limited*	Dom Pharma Private Limited
	Dom's Reality Private Limited	Dom's Reality Private Limited
	Shantamrut Foundation#	Shantamrut Foundation
	Kunal Structure (India) Private Limited#	Shantamrut Infrastructure Private Limited
	Dom Pharma Private Limited#	Domad Technologies Private Limited
	Shantamrut Infrastructure Private Limited#	Garnet Suppliers LLP
	Domad Technologies Private Limited#	-
	Garnet Suppliers LLP#	-

\* Effective from 10th November, 2021

# Effective till 13th November, 2021

**Dom's Delicious Pvt. Ltd.**

Director

**Dom's Delicious Pvt. Ltd.**

Director





**Transactions with Related Parties :**

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
<b>Rent Income</b>		
Kunal Structure (India) Private Limited	110.00	176.00
<b>Loans from KMP &amp; Related Enterprise at the beginning of the year</b>		
Arvind Domadia	46.00	282.00
Kunal Domadia	27.11	24.61
<b>Sub Total</b>	<b>73.11</b>	<b>306.61</b>
<b>Loans received from KMP &amp; Related Enterprise during the year</b>		
Arjanbhai Sujabhai Rabari	177.76	-
Arvind Domadia	18.20	8.50
Kunal Domadia	52.10	2.50
Laljibhai Arjanbhai Ahir	203.37	-
LCC Projects Private Limited*	27.21	-
<b>Sub Total</b>	<b>478.63</b>	<b>11.00</b>
<b>Loans repaid to KMP &amp; Related Enterprise during the year</b>		
Arvind Domadia	25.00	244.50
Kunal Domadia	19.73	-
LCC Projects Private Limited*	27.21	-
<b>Sub Total</b>	<b>71.94</b>	<b>244.50</b>
<b>Loans from KMP &amp; Related Enterprise at the end of the year</b>		
Arjanbhai Sujabhai Rabari	177.76	-
Arvind Domadia	39.20	46.00
Kunal Domadia	59.48	27.11
Laljibhai Arjanbhai Ahir	203.37	-
<b>Sub Total</b>	<b>479.81</b>	<b>73.11</b>

**c) Earning Per Share :-**

Earning per share is calculated on the basis of Accounting Standard (AS)-20 "Earning Per Share" Issued by the institute of Chartered Accountants of India.

Number of shares used as denominator for calculating basic EPS as on balance sheet date. The amount used as numerator for calculating Basic EPS is profit after taxation. Earning per Share for the Year is as under:-

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Profit attributable to Equity Share Holders	(395.45)	58.84
Weighted Average Number of Equity Share for Basic EPS	10,000	10,000
<b>Basic &amp; Diluted Earnings per share</b>	<b>(3,954.48)</b>	<b>588.42</b>
Face Value of Equity Shares	10	10

**d) Reporting Under Micro, Small & Medium Enterprise Development Act, 2006:-**

The Company do not have payables to vendors including vendor under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid at the year end together with interest paid/payable under this act is not applicable.

**e) Impairment of Assets:**

Impairment loss of Rs. 408.54 Lakhs for write down of Investment in property to the lower of its carrying value and recoverable value less cost for sale has been disclosed in Point (VI) of Statement of Profit & Loss for the year ended 31st March, 2022. The impairment loss has been applied to reduce the carrying value of Investment in Property. Company has obtained valuation report from Registered valuer for determining recoverable value of said investment.

**f) In the Opinion of the Board of Directors the aggregate value of current assets, loans and advances on realization in ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.****g) The Company has incurred a net loss of Rs. 403.47 Lakhs for the year ended 31st March, 2022 and, as of that date, the Company's Net worth has been eroded to Rs. 84.10 Lakhs. However, the company expects to revive its financial position and foresees good prospects of improvement in its operational and financial performance in future. Considering these facts, the accounts of the company are prepared on going concern basis.****Dom's Delicious Pvt. Ltd.****Director****Dom's Delicious Pvt. Ltd.****Director**

h) There is No Contingent Liabilities & No Capital Commitment as at 31st March, 2022.

i) Ratio analysis provided in Annexure A with brief explanation to the major changes in % of ratios.

j) Previous year's figures have been re-arranged and re-grouped, wherever necessary to make them comparable with those of current year.

For and on behalf of the Board,  
Dom's Delicious Private Limited

**Dom's Delicious Pvt. Ltd.**

Arjanbhai Sujabhai Rabari  
Director  
DIN - 02794582

  
**Director**

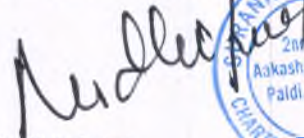
Laljiabhai Arjanbhai Ahir  
Director  
DIN - 02794599

**Dom's Delicious Pvt. Ltd.**

  
**Director**

Place: Ahmedabad  
Date: September 05, 2022

As per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
Firm Registration No.: 112171W

  
**Per, Nidhi Surana**  
Partner  
Membership No: 158319  
UDIN : 221563193AUMMP1963



Place: Ahmedabad  
Date: September 05, 2022

Dom's Delicious Pvt. Ltd.

Director

Dom's Delicious Pvt. Ltd.

Director



Additional Disclosure as stated in Additional Note 15 (i) forming part of the financial statements

Sr. No.	Particulars	Ratios					Reason for Variance (if variance is more than 25%)
		Numerator	Denominator	31st March 2022	31st March 2021	Variance	
1	Current Ratio	Current Assets	Current Liabilities	0.99	1.30	-24%	Due to increase in Current maturity of short term borrowings as compare to preceding FY, there is significant impact on this ratio.
2	Debt Equity Ratio	Total Debt #1	Shareholders Equity	-19.81	4.13	-579%	Due to significant reduction in Shareholder's Equity due to impairment of investment in current FY as compare to preceding FY, there is significant impact on this ratio.
3	Debt Service Coverage Ratio	Earnings available for Debt service #2	Debt Service #3	-0.94	0.53	-277%	Due to significant reduction in Earnings available for debt service due to impairment of Investment in current FY as compare to preceding FY, there is significant impact on this ratio.
4	Return on Equity (ROE)	Net Profits after taxes	Average Shareholder's Equity	-326%	20%	-1705%	Due to significant reduction in Net profit after taxes due to impairment of Investment in current FY as compare to preceding FY, there is significant impact on this ratio.
5	Trade receivables turnover ratio	Revenue from Sale of Products #6	Average Trade Receivable	NA	NA	NA	
6	Trade payables turnover ratio	Total Purchases	Average Trade Payables	NA	NA	NA	
7	Net capital turnover ratio (Net working capital turnover ratio)	Revenue from Sale of Products #6	Average Working Capital	NA	NA	NA	
8	Net profit ratio	Net Profit	Revenue from Sale of Products #6	NA	NA	NA	
9	Return on capital employed (ROCE)	Earning before interest and taxes	Capital Employed #5	-21.03%	10.21%	-306%	Due to significant reduction in Earnings before interest and taxes due to impairment of Investment in current FY as compare to preceding FY, there is significant impact on this ratio.
10	Return on Investment (ROI)						
	Unquoted	Returns from Investment	Investment Cost	9.17%	10.94%	-16%	
11	Inventory Turnover Ratio	Revenue from Sale of Products #6	Average Inventory	NA	NA	NA	

Notes

- #1 Debt represents all liabilities including lease liabilities  
 #2 Earnings available for Debt service represents Profit Before Tax + Finance Cost + Depreciation + Loss on Sale of Assets  
 #3 Debt Service represents Interest + Principal Repayment  
 #4 Net gain on Investment represents Realized and unrealized gain during the year  
 #5 Capital Employed represents Equity and Non current liabilities (excluding provisions)  
 #6 Revenue from sale of products represents net sales.

Dom's Delicious Pvt. Ltd.

Director

Dom's Delicious Pvt. Ltd.

Director



Director

Director

Dow's Deliciosa B&W C&F

Dow's Deliciosa B&W C&F